Government of Kerala
1973

Reg. No. K. 107.

KERALA GAZETTE

EXTRAORDINARY

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GOVERNMENT OF KERALA

Public Works (Transport-B) Department

DECLARATION

No. 48155/TB2/73/PW.

Dated, Trivandrum, 15th December 1973.

Whereas in exercise of the powers conferred by clause (1) of Article 258 of the Constitution, the President has, in his notification No. 2/4/63/Judl. II dated 31-5-1963 entrusted the Government of Kerala with their consent, the functions of the Central Government under the Kerala Land Acquisition Act, 1961 (Act 21 of 1962), in relation to acquisition of land for the purpose of the Union in this State;

And whereas under sub-section (4) of Section 19 of the said Act the Government of Kerala have directed that in view of the urgency of the case, the provisions of section 5 of the Act shall not apply to the lands specified in the Schedule below;

And whereas the Government are satisfied that the said lands have to be acquired for a public purpose;

The Government of Kerala hereby declare under section 6 of the Act that the lands specified in the schedule below and measuring 0.2308 Hectare be the same a little more or less, are needed for a public purpose, to wit, for doubling rail track between Pudukad and Irinjalakuda and under section 7 of the Act direct the Special Tahsildar, L.A. Railways Trichur to take order for the acquisition of the lands. Further, under sub-section (1) of section 19 of the Act, the Government direct that the Collector may take possession of the land on the expiry of fifteen days from the date of publication of the notice mentioned in sub-section (1) of Section 9 of the Act.

A plan of the land is kept in the office of the Special Tahsildar (Land Acquisition) Railways Trichur and may be inspected at any time during office hours.

ഭരണഘടന 258-ാം വകുപ്പ് (1)-ാം ഖണ്ഡം അനുസരിച്ച് നൽകപ്പെട്ട അധികാരങ്ങൾ വിനിയോഗിച്ച് രാഷ്ട്രപതി, യൂണിയന്റെ ആവശ്യത്തിനായി ഈ സംസ്ഥാനത്ത് ഭൂമി വിലയ്ക്കെടുക്കുന്നത് സംബന്ധിച്ചിടത്തോളം, 1961-ലെ കേരള സ്ഥലമെടുപ്പ് ആക്റ്റ് (1962-ലെ 21-ാം ആക്റ്റ്) പ്രകാരം കേന്ദ്ര ഗവൺമെന്റിന്റെ പ്രവർത്തികൾ തന്റെ 31-5-1963-ാം തീയതിയിലെ 2/4/63/Judl. II നമ്പർ പരസ്യ പ്രകാരം, കേരള ഗവൺമെന്റിനെ, ആ ഗവൺമെന്റിന്റെ സമ്മതത്തോടുകൂടി, ഭരമേൽപ്പിച്ചിരിക്കയാലും;

പ്രസ്തുത ആക്റ്റ് 19-ാം വകുപ്പ് (4)-ാം ഉപവകുപ്പു പ്രകാരം കേരള ഗവൺമെന്റ് പ്രസ്തുത സംഗതിയുടെ അടിയന്തിരസ്ഥിതി പരിഗണിച്ച്, ആക്റ്റ് 5-ാം വകുപ്പിലെ വ്യവസ്ഥകൾ താഴെ പട്ടികയിൽ വിവരിച്ചിട്ടുള്ള ഭൂമിക്ക് ബാധകമല്ലെന്ന് നിർദ്ദേശിക്കയാലും;

പ്രസ്തുത ഭൂമി ഒരു പൊതുകാര്യത്തിനായി വിലയ്ക്കെടുക്കേണ്ടതാണെന്ന് ഗവൺമെന്റിന് ബോദ്ധ്യപ്പെട്ടിരിക്കുന്നതിനാലും;

കേരള ഗവൺമെന്റ് താഴെ കാണുന്ന പട്ടികയിൽ വിവരിച്ചിട്ടുള്ളതും, 0.2308 ഹെക്ടർ വിസ്തീർണ്ണമുള്ളതുമായ ഭൂമി, അത് മാത്രത്തോളമോ, അതിൽ അല്പം കുറവോ കൂടുതലോ ആയിരുന്നാലും വേണ്ടതില്ല, ഒരു പൊതുകാര്യത്തിന് അതായത് പുതുക്കാടിനും ഇരിങ്ങാലക്കുടയ്ക്കും ഇടയ്ക്ക് റെയിൽപ്പാത ഇരട്ടിപ്പിക്കുന്ന ആവശ്യത്തിന് ആവശ്യമാണെന്ന് ആക്റ്റ് 6-ാം വകുപ്പു പ്രകാരം ഇതിനാൽ പ്രഖ്യാപിക്കുകയും, ആ ഭൂമി വിലയ്ക്കെടുക്കുന്നതിനുള്ള ഉത്തരവ് സ്വീകരിപ്പാൻ ആക്റ്റ് 7-ാം വകുപ്പു പ്രകാരം തൃശ്ശൂർ റെയിൽവേ ലാന്റ് അക്വിസിഷൻ സ്പെഷ്യൽ തഹസിൽദാരോട് നിർദ്ദേശിക്കുകയും ചെയ്യുന്നു. ആക്റ്റ് 9-ാം വകുപ്പ് (1)-ാം ഉപവകുപ്പിൽ പറഞ്ഞിരിക്കുന്ന നോട്ടീസ് പ്രസിദ്ധപ്പെടുത്തുന്ന തീയതിമുതൽ പതിനഞ്ചുദിവസം കഴിയുമ്പോൾ കളക്ടർക്ക് ആ ഭൂമി കൈവശപ്പെടുത്താവുന്നതാണെന്നും, കൂടി ആക്റ്റ് 19-ാം വകുപ്പ് (1)-ാം ഉപവകുപ്പു പ്രകാരം ഗവൺമെന്റ് നിർദ്ദേശിക്കുകയും ചെയ്യുന്നു.

സ്ഥലത്തിന്റെ പ്ലാൻ തൃശ്ശൂർ റെയിൽവേ ലാന്റ് അക്വിസിഷൻ സ്പെഷ്യൽ തഹസിൽദാരുടെ ആഫീസിൽ സൂക്ഷിച്ചിട്ടുണ്ട്. ആഫീസ് സമയത്ത് എപ്പോഴെങ്കിലും അതു പരിശോധിക്കുകയും ചെയ്യാം.

SCHEDULE

Block No. 41

District—Trichur. Taluk—Mukundapuram.

Village—Parappookara

Description—Wet

(The extent given is approximate)

Sl. No.	*Sy. No.*	*Extent in Hectares*
1	819/1 Whole	0.0[illegible]
2	819/2 "	0.024[illegible]
3	819/3 "	0.008[illegible]
4	819/4 "	0.03[illegible]4
5	820/1 "	0.0[illegible]
6	820/2 "	0.0162
7	820/3 "	0.04[illegible]
8	820/4 "	0.0[illegible]
	Total	0.2308

By order of the Governor,

K. K. GOPALAKRISHNAN,

Joint Secretary.

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S.33/4539/MC.

Government of India

ORDER

C. No. 1 (25) GL/73. *3rd September, 1973*

Sub: Income-tax Department—Kerala—Holidays—1973—Declaration of—

In partial modification of this Office order of even number dated 16-12-1972, 12th September, 1973 (Sree Narayana Jayanthi) will be observed as a holiday by the Income-tax Department in Kerala. Instead 21st September, 1973 (Sree Narayana Guru Samadhi day) will be a working day.

(Sd.)

S. T. TIRUMALACHARI
Commissioner of Income-tax,
Kerala, Cochin-16.

Government of India

CORRIGENDUM

C. R. No. 117/73-74. *22nd August, 1973.*

Ref: This Office order No. 1/73-74 dt. 30-7-1973 under Section 124 (2) of the Income-tax Act, 1961 in respect of Trichur Circle.

DELETE

(i) Category "9. All cases of Trusts" appearing in Para I, against Income-tax Officer, A-Ward, Trichur, and renumber 10 to 14 as 9 to 13, and

(ii) All the entries appearing against Sl. No. 2, viz. Income-tax Officer, B-Ward, Trichur.

and SUBSTITUTE THE FOLLOWING

2. Trichur Circle	Income-tax Officer, B-Ward, Trichur	"II. All cases falling under the categories mentioned in para I above which are assessable by the Income-tax Officer, B-Ward, Trichur, C-Ward, Trichur in respect of cases in C-Ward, Trichur and E-Ward, Trichur, and all cases of Trusts falling within the jurisdiction of the Income-tax Circle, Trichur, as on 31-7-1973 in accordance with the Notifications issue by the Commissioner of Income-tax, Kerala, Ernakulam, from time to time specifying the jurisdiction of the Income-tax Officers. 2. All cases other than companies enlisted after 31-7-1973 which fall under the above categories within the Revenue Taluks of Kodungallur, Mukundapuram and Thalappilly in Trichur District and all cases of Trusts enlisted after the said date within the jurisdiction of the Income-tax Circle, Trichur."

(Sd.)

N. KRISHNAN,
Inspecting Asst. Commissioner of Income-tax,
Trichur Range, Trichur.

Government of India

NOTIFICATION

Order No. 5/73-74.—In pursuance of the notification C. No. 1 (9) (b)/GL/73-74 dated 12-7-1973 issued by the Commissioner of Income-tax, Kerala, and in exercise of the powers under section 124 (2) of the Income-tax Act 1961 as authorised by the Commissioner of Income-tax, Kerala, Ernakulam in his order C. No. 1(9) (B)/GL/73-74 dated 12-7-1973, I, the Inspecting Assistant Commissioner of Income-tax, Trivandrum Range, Trivandrum hereby allocate and distribute the jurisdiction of work among the Income-tax Officers in the Income-tax Circle, Thiruvalla as under with effect from 1-8-1973.

Sl. No.	*Name of Circle*	*Designation of the I. T. O.*	*Area of Jurisdiction*
(1)	(2)	(3)	(4)
1.	Thiruvalla Circle	Income-tax Officer A-Ward, Tiruvalla	I. (i) All persons other than those assigned to the Income-Tax Officer, Companies Circle, Ernakulam and to other I.T.Os under sections 124, 126 and 127 of the Income-tax Act, 1961, within the Revenue Taluks of Thiruvalla and Chenganour in Alleppey District and Pathanamthitta in Quilon District; (ii) All other persons who have share income from Firms, Association of Persons or Body of Individuals who are assessable by the I. T. O. A-Ward, Tiruvalla as per (i) above; (iii) All Religious and Charitable trusts or Institutions for such purposes within the jurisdiction of the Income-tax Circle, Tiruvalla. II. All other cases specifically assigned under sections 124, 126 and 127 of the Income-tax Act, 1961.
2.	Do.	Income-Tax Officer B-Ward, Tiruvalla	I. (i) All persons, other than those assigned to the I. T. O. Companies Circle, Ernakulam and to other I-T.Os. under sections 124, 126 and 127 of the Income-tax Act, 1961 within the Revenue Taluks of Changanacherry in Kottayam District and Mavelikkara in Alleppey District. (ii) All persons who have share income from Firms, Associations of Persons or Body of Individuals who are assessable by the I. T. O., B-Ward, Tiruvalla as per (i) above: (iii) All Govt. Servants (Central and State Govt. Employees) under the audit control of the Accountant General, Kerala, Trivandrum and Dy. Director of Audit, Posts and Telegraphs, Kerala Circle, Trivandrum (excluding those specifically assigned to any other I.T.Os. under sections 124, 126 and 127 of the I. T. Act, 1961) working in the territorial jurisdiction of the Income-tax Circle, Tiruvalla. II. All other cases specifically assigned under sections 124, 126 and 127 of the Income-tax Act, 1961.

(Sd.)

M. M. Kurup,
Inspecting Assistant Commissioner of Income-Tax, Trivandrum Range, Trivandrum.

Government of India

Order under section 124 (2) of the Income-tax Act, 1961

No. CR. 26/Adm./73-74/.

31st July 1973
9th Sravana 1895.

Whereas the Commissioner of Income-tax, Kerala, Ernakulam in exercise of the powers conferred on him under section 124 (2) of the Income-tax Act, 1961 (Act 43 of 1961), has, by notification No. C.1 (9) (B) GL/73-74 dated 12-7-1973, authorised the Inspecting Assistant Commissioner of Income-tax, Ernakulam Range, Ernakulam, Cochin-16, to specify by general or special order in writing the functions to be performed by the Income-tax Officers attached to the Income-tax Office, Alleppey, in relation to the area or persons or classes of persons or incomes or classes of incomes or cases or classes of cases assigned to their jurisdiction, I, the Inspecting Assistant Commissioner of Income-tax, Ernakulam Range, Ernakulam, Cochin-16, in exercise of the powers conferred on me by the said notification, hereby direct that the Income-tax Officers attached to the Alleppey Circle mentioned in column 1 of the schedule appended [illegible] shall perform in respect of the area or persons or classes of persons or incomes or classes of incomes, or cases or classes of cases specified in column 2 of the said schedule to the notification C.No. 1 (9) (B) GL/73-74 dated 12-7-1973 of the Commissioner of Income-tax, Kerala, Ernakulam.

SCHEDULE

Income-tax Officer with designation	*Area of jurisdiction*
(1)	(2)
ALLEPPEY CIRCLE (A) Income-tax Officer, A-Ward, Alleppey	1. All cases in the area of the Income-tax Circle, Alleppey, as defined in the notification C. No. 1 (9) (B) CL/71-72 (ii) dated 27th May 1971 of the Commissioner of Income-tax, Kerala, Ernakulam, other than those assigned specifically to any other Income-tax Officers under section 124, section 126 or section 127 of the Income-tax Act, 1961, within (i) the Revenue District of Alleppey excluding Tiruvalla, Mavelikkara and Chengannur Taluks, and (ii) the Revenue Taluk of Karunagappally in Quilon District, in which a return of income:— (a) has been furnished by the assessees and the assessments have already been completed under sec. 143 (1) but the Income-tax Officer considers it necessary or expedient to verify the correctness and completeness of the return by requiring the presence of the assessee or the production of evidence on his behalf ; (b) has been furnished by the assessee and the Income-tax Officer considers it necessary or expedient, before completion of the assessment to verify the correctness and completeness of the return by requiring the presence of the assessee or the production of evidence on his behalf ; (c) has been furnished and a notice under section 143 (2) (b) has been served on the assessee, but the assessment has not yet been completed. 2. All cases in which no return of income has been furnished but in the course of the proceedings in respect of the latest completed assessment a notice under section 143 (2) (b) was issued. 3. All persons whose only income from business or profession is by way of share or shares from a firm or firms, association of persons, or body of individuals belonging to the category mentioned in item (1) above. 4. All persons whose cases have been transferred to the Income-tax Officer, A-Ward, Alleppey, under section 5 (7A) of the Indian Income-tax Act, 1922, or under section 127 (1) of the Income-tax Act, 1961, all cases assigned to the Income-tax Officer, A-Ward, Alleppey, under section 124 (1) of the Income-tax Act, 1961, as per notification and all persons whose cases may hereafter be transferred under section 127 (1) of the Income-tax Act, 1961, and all cases that may hereafter be assigned under section 124, section 126 and section 127 of the Income-tax Act, 1961. 5. All new cases arising within the said area where returns declaring an income above Rs. 25,000 are filed on or after 1-4-1973.
(B) Income-tax Officer, B-Ward, Alleppey.	1. All other cases in respect of the said area (other than those assigned specifically to any other Income-tax Officers under section 124, section 126 or section 127 of the Income-tax Act, 1961) wherein the income as per the latest completed assessment as on 1-4-1973 is not less than Rs. 15,000 but not exceeding Rs. 25,000. 2. All persons whose only income from business or profession is by way of share or shares from a firm or firms, association of persons or body of individuals belonging to the category mentioned in para (1) above. 3. All persons whose cases have been transferred to the Income-tax Officer, B-Ward, Alleppey, under section 5 (7A) of the Indian Income-tax Act, 1922, or under section 127 (1) of the Income-tax Act, 1961, and all cases assigned to the Income-tax Officer, B-Ward, Alleppey, under section 124, section 126 and section 127 of the Income-tax Act, 1961, as per notification and all persons whose cases may hereafter be transferred under section 127 (1) of the Income-tax Act, 1961 and all cases that may hereafter be assigned under section 124, section 126 and section 127 of the Income-tax Act, 1961. 4. All new cases relating to the said area where returns declaring an income exceeding Rs. 15,000 but not exceeding Rs. 25,000 are filed on or after 1-4-1973.

(1)	(2)
(C) Income-tax Officer, C-Ward, Alleppey	1. All other cases in respect of the said area (other than those assigned specifically to any other Income-tax Officers under section 124, section 126 or section 127 of the Income-tax Act, 1961) where in the income as per the latest completed assessment as on 1-4-1973 does not exceed Rs. 15,000.
	2. All persons whose only income from business or profession is by way of share or shares from a firm or firms, association of persons or body of individuals belonging to the category mentioned in item (1) above.
	3. All persons whose cases have been transferred to the Income-tax Officer, C-Ward, Alleppey, under section 5 (7A), of the Indian Income-tax Act, 1922, or under section 127 (1) of the Income-tax Act, 1961 and all cases assigned to the Income-tax Officer, C-Ward, Alleppey, under sections 124, 126 and 127 of the Income-tax Act, 1961; as per notification and all persons whose cases may hereafter be transferred under section 127 (1) of the Income-tax Act, 1961, and all cases that may hereafter be assigned under sections 124, 126 and 127 of the Income-tax Act, 1961.
	4 All new cases relating to the said area (a) where the returns declaring an income not exceeding Rs. 15,000 are filed on or after 1-4-1973, and (b) where no assessment proceedings for any assessment year have as yet been initiated.
	5. All salary earners (other than Government Servants specified in paragraph 6 below) whose salaries are subject to deduction of tax at source under section 192 of the Income-tax Act, 1961, and who are residing in or whose place of occupation is within the territorial jurisdiction of the Income-tax Officers of the Income-tax Circle, Alleppey.
	6. All Government Servants—Central and State Government Employees—under the Audit control of the Accountant General, Kerala (excluding the employees of the Income-tax Department) working within the territorial jurisdiction of the Income-tax Officer of the Income-tax Circle, Alleppey from time to time and excluding the employees covered by notifications issued by the Central Board of Direct Taxes under section 126 of the Income-tax Act, 1961, from time to time.

2. The notification shall take effect from the fore-noon of the 1st August, 1973.

T. B. SWAMINATHAN,
Inspecting Assistant Commissioner of Income-tax, Ernakulam Range.

Government of India

Order Under Section 124 (2) of the Income-tax Act, 1961

No. CR. 26/Adm/73-74. *31st July 1973.*

Whereas the Commissioner of Income-tax, Kerala, Ernakulam, in exercise of the powers conferred on him under section 124 (2) of the Income-tax Act, 1961 (Act 43 of 1961), has, by notification C. No. 1 (9) (B) GL/73-74 dated 12-7-1973 (Order No. 1/73-74) authorised the Inspecting Assistant Commissioner of Income-tax, Ernakulam Range, Ernakulam, Cochin-16, to specify by general or special order in writing the functions to be performed by the Income-tax Officers attached to the Salary Circle, Ernakulam, in relation to the area, or persons or classes of persons, or incomes or classes of incomes, or cases or classes of cases assigned to their jurisdiction, I, the Inspecting Assistant Commissioner of Income-tax, Ernakulam Range, Ernakulam, Cochin-16, in exercise of the powers conferred on me by the said notification, hereby direct that the Income-tax Officers attached to the Salary Circle, Ernakulam, mentioned in column 1 of the Schedule appended hereto, shall perform in respect of the area, or persons or classes of persons, or incomes or classes of incomes, or cases or classes of cases specified in column 2 of the said Schedule the functions specified in columns 2 and 3 of the Schedule to the notification C. No. 1 (9) (B) GL/73-74 dated 12-7-1973 of the Commissioner of Income-tax, Kerala, Ernakulam (Order No. 2/73-74).

SCHEDULE

Income-tax Officer with designation	*Area of jurisdiction*
(1)	(2)
(A) Income-tax Officer, A-Ward, Salary Circle, Ernakulam.	1. All salary earners [excluding Central and State Government employees under the audit control of the Accountant General, Kerala, and those assigned to the jurisdiction of the Income-tax Officers, Companies Circle, Ernakulam, the Income-tax

(1)	(2)
	Officers, Salary Circle, Trivandrum, and the Income-tax Officer, Assessment (Companies), Calicut, and to other Income-tax Officers under section 5 (7A) of the Indian Income-tax Act, 1922, as well as under section 127 (1) of the Income-tax Act, 1961, whose salaries are subject to deduction of tax at source under sec. 18 of the Income-tax Act, 1922, and/or under section 192 of the Income-tax Act, 1961], and who are residing in or whose place of occupation is within the territorial jurisdiction of the Income-tax Officers, Income-tax Circle, Alwaye, excluding the cases of all employees of Messrs. Fertilizers and Chemicals, Travancore Ltd., Udyogamandal, and Messrs. Travancore-Cochin Chemicals Ltd., Alwaye.
	2. All salary earners in Willingdon Island [excluding Central and State Government employees under the audit control of the Accountant General, Kerala, and those assigned to the Income-tax Officer, Companies Circle, Ernakulam, the Income-tax Officers, Salary Circle, Trivandrum, and the Income-tax Officer, Assessment (Companies), Calicut, and to other Income-tax Officers under section 5 (7A) of the Indian Income-tax Act, 1922, as well as under section 127 (1) of the Income-tax Act, 1961], whose salaries are subject to deduction of tax under section 18 of the Indian Income-tax Act, 1922 and/or under section 192 of the Income-tax Act, 1961, falling under the territorial jurisdiction of the Income-tax Officer, A-Ward, Mattancherry.
	3. All the employees of the Income-tax Department in Kerala [except Income-tax Officers, A-Ward, Salary Circle, Ernakulam, and cases of such employees, if any transferred to other Income-tax Officers, under section 5 (7A) of the Indian Income-tax Act, 1922, or under section 127 (1) of the Income-tax Act, 1961], under the audit control of the Accountant General, Kerala, Trivandrum.
	4. All persons whose cases have been transferred to the Income-tax Officer under section 5 (7A) of the Income-tax Act, 1922 or under section 127 (1) of the Income-tax Act, 1961, and all persons whose cases may hereafter be transferred under section 127 (1) of the Income-tax Act, 1961.
(B) Income-tax Officer, B—Ward, Salary Circle, Ernakulam.	1. All salary earners [except those assigned to the Income-tax Officers, Companies Circle, Ernakulam, the Income-tax Officers, Salary Circle, Trivandrum, and the Income-tax Officer, Assessment (Companies), Calicut, and the Income-tax Officers under section 5 (7A) of the Indian Income-tax Act, 1922, as well as under section 127 (1) of the Income-tax Act, 1961], whose salaries are subject to deduction of tax under section 18 of the Indian Income-tax Act, 1922 and/or under section 192 of the Income-tax Act, 1961, excluding the salary earners covered by Notifications issued by the Central Board of Revenue under section 5 (6) of the Indian Income-tax Act, 1922, or by the Central Board of Direct Taxes, under the Income-tax Act, 1961, from time to time and who are residing or whose place of occupation is within the territorial jurisdiction of the

(1)	(2)
	Income-tax Officees, Ernakulam Circle, Income-tax Officers, Mattancherry Circle and the Income-tax Officers, Alwaye Circle, excluding those assigned to the Income-tax Officee, A-Waed, Salary Circle, Ernakulam, and the Income-tax Officer, C-Ward, Alwaye.
	2. All Estate Superintendents and Asst. Superintendents of Malayalam Plantations Ltd., Quilon, stationed in the State of Kerala, and also the Executive Staff of the Wentworth & Mayfield Estates in Nilgiris, Madras State under the control of the Malayalam Plantations Ltd. excluding cases, if any assigned to the Income-tax Officers, Companies Circle, Ernakulam, the Income-tax Officers, Salary Circle, Trivandrum, and the Income-tax, Officer, Assessment (Companies), Calicut, or to any other Income-tax Officers.
	3. All persons whose cases have been transfecced to the Income-tax Officer, under section 5 (7A) of the Indian Income-tax Act, 1922 or under section 127 (1) of the Income-tax Act, 1961, and all persons whose cases may heceaftee be teansferred under section 127 (1) of the Income-tax Act, 1961.
	4. The cases of the Income-tax Officer, A-Ward, Salary Circle, Ernakulam.

2. This notification shall take effect from the foce-noon of the 1st day of August, 1973.

(Sd.)

T. B. SWAMINATHAN,

Inspecting Assistant Commissioner of Income-tax, Ernakulam Range.

Government of India

CORRIGENDUM

No. CR. 26/Adm/73-74. *7th August* 1973.

Ref :—This office notification u/s. 124 (2) of even number dated 31st July 1973 in respect of Alleppey Circle

Delete

(i) All the entries appearing against item (B), viz. "Income-tax Officer, B-Ward, Alleppey" on pages 2 and 3. and

(ii) item (C), viz. "Income-tax Officer, C-Ward, Alleppey" and all entries against this item appearing on pages 3 and 4 of the above notification, and

substitute the following against item (B)

"Income-tax Officee, B-Waed, Alleppey".

(B) Income-tax Officer, B-Ward, Alleppey.	(1) All other cases in respect of the said area (other than those assigned specifically to any other Income-tax Officers under section 124, section 126 or section 127 of the Income-tax Act, 1961) wherein the income as per the latest completed assessment as on 1-4-1973 does not exceed Rs. 25,000.
	(2) All persons whose only income from business or profession is by way of share or shares from a firm or firms, association of persons, or body of individuals belonging to the category, mentioned in para (1) above.
	(3) All persons whose cases have been transferred to the Income-tax Officee, B-Ward, Alleppey, under section 5 (7A) of the Indian Income-tax Act, 1922, or section 127 (1) of the Income-tax Act, 1961, and all cases assigned to the Income-tax Officee, B-Waed, Alleppey, under sections 124, 126 and 127 of the Income-tax Act, 1961, as per notification and all persons whose cases may hereafter be transferred under section 127 (1) of the Income-tax Act, 1961, and all cases that may hereafter be assigned under sections 124, 126 and 127 of the Income-tax Act, 1961.

(1)	(2)	(3)	(4)
		(4)	All new cases relating to the said area where returns declaring an income not exceeding Rs. 25,000 are filed on or after 1-4-1973.
		(5)	All salary earners (other than government servants specified in para (6) below) whose salaries are subject to deduction of tax at source under section 192 of the Income-tax Act, 1961, and who are residing in or whose place of occupation is within the territorial jurisdiction of the Income-tax Officers of the Income-tax Circle, Alleppey.
		(6)	All government servants—Central and State Government employees—under the audit control of the Accountant General, Kerala, (excluding the employees of the Income-tax Department) working within the territorial jurisdiction of the Income-tax Officers of the Income-tax Circle, Alleppey, from time to time, and excluding the employees covered by notifications issued by the Central Board of Direct Taxes under section 126 of the Income-tax Act, 1961, from time to time.

(Sd.)

T. B. SWAMINATHAN.

Inspecting Assistant Commissioner of Income-tax,
Ernakulam Range.

Government of India

CORRIGENDUM

No. CR. 26/Adm/73-74. *7th August* 1973.

Ref:—This Office notification u/s. 124 (2) of even number dated 31st July 1973 in respect of Ernakulam Circle

Delete

(i) All the entries appearing against item (B), viz. "Income-tax Officer, B-Ward, Ernakulam" on page 3, and

(ii) item (C), viz. "Income-tax Officer, C-Ward, Ernakulam" and all entries against this item appearing on pages 3 and 4 of the above notification, and

substitute the following against item (B)

"Income-tax Officer, B-Ward, Ernakulam".

(B) Income-tax Officer, B-Ward, Ernakulam.	(1)	All other cases in respect of the said area (other than the areas allotted to the Income-tax Officers, Alwaye and Mattancherry), wherein the income as per the latest completed assessment as on 1-4-1973 does not exceed Rs. 25,000.
	(2)	All persons whose only income from business or profession is by way of share or shares from a firm or firms, association of persons or body of individuals belonging to the category mentioned in item (1) above.
	(3)	All persons whose cases have been transferred to the Income-tax Officer, B-Ward, Ernakulam, under section 5 (7A) of the Indian Income-tax Act, 1922, or under section 127 (1) of the Income-tax Act, 1961, and all cases assigned to the Income-tax Officer, B-Ward, Ernakulam, under section 124 (1) of the Income-tax Act, 1961, as per notifications and all persons whose cases may hereafter be transferred under section 127 (1) of the Income-tax Act, 1961, and all cases that may hereafter be assigned under section 124 (1) of the Income-tax Act, 1961.
	(4)	All new cases relating to the said area where returns declaring an income not exceeding Rs. 25,000 are filed on or after 1-4-1973.

(Sd.)

T. B. SWAMINATHAN.

Inspecting Assistant Commissioner of Income-tax,
Ernakulam Range.

Government of India

Order under section 124 (2) of the Income-tax Act, 1961

C. R. No. 117/73-74. *30th July, 1973.*

Order No. 1/73-74—In exercise of the powers conferred on me under Section 124 (2) of the Income-tax Act, 1961, in Order No. 8/73-74 dated 12th July, 1973 of the Commissioner of Income-tax, Kerala, Ernakulam, in file C. No. I (9)/B/GL/73-74 authorising me to issue general or special orders in writing for the distribution and allocation of work to be performed by the Income-tax Officers working in this Range, I, the Inspecting Asst. Commissioner of Income-tax, Trichur Range, Trichur, hereby direct the Income-tax Officers specified in Column 3 attached to the Income-tax Circle specified in Column 2 of the Schedule appended hereto to exercise the functions of an Income-tax Officer as specified in Order No. 2/73-74 dated 12-7-1973 issued under Section 124 (2) of the income-tax Act, 1961 by the Commissioner of Income-tax, Kerala, Ernakulam, in respect of the areas, persons, classes of income, cases or classes of cases mentioned in Column 4 of the said Schedule.

SCHEDULE

Sl. No.	*Name of Circle*	*Designation of Income-tax Officer*	*Jurisdiction*
(1)	(2)	(3)	(4)
1.	Trichur Circle	Income-tax Officer A-Ward, Trichur	I. All cases falling under the following categories which are assessable by the Income-tax Officer, A-Ward, Trichur and Income-tax Officer, C-Ward, Trichur, in respect of cases in D-Ward, Trichur as on 31-7-1973 in accordance with the Notifications issued by the Commissioner of Income-tax, Kerala, Ernakulam from time to time, specifying the Jurisdiction of the Income-tax Officers. 1. All Company cases. 2. All Category-I cases (for this purpose all cases in which the income assessed in any of the three preceding assessments is Rs. 25,000 or more should be treated as Category-I cases). 3. All assessments other than Category-I assessments where income from business as per return for the current year is Rs. 25,000 or more. 4. All cases irrespective of their categories which involve a loss in business of Rs. 10,000 or above, even if the total income after set off of such loss against income under other heads of income from other businesses is a positive figure. 5. First year's assessment in cases involving income exceeding Rs. 2000 from sources other than salary. 6. Cases which form part of a group of cases in which detailed investigations for detecting tax evasion are considered necessary for any reason. 7. Cases in which specific allegation/information has been received regarding (a) tax evasion involving concealed income and (b) fresh investments in immovable properties, shares, securities, deposits, etc. over Rs. 25,000 and which on preliminary enquiries appear to be prima facie correct. 8. All cases which have been re-opened u/s. 147 for the purpose of re-asst. 9. All cases of trusts. 10. Cases in which assessees have claimed amortisation u/s. 35 D and 35 E and/or Tax Holiday concessions u/s. 80 J. 11. Cases were sale proceeds of capital assets during the accounting year exceed Rs. 50,000. 12. Cases where claims for exemption are made in Part IV of the return form and the aggregate of the balance in this part after excluding the items that are clearly entitled for exemption and the income returned is found to be in excess of Rs. 25,000.

(1)	(2)	(3)	(4)
			13. All cases other than companies enlisted after 31-7-1973 which fall under the above categories within the Revenue Taluks of Trichur and Chowghat in Trichur District.
			14. All company cases enlisted after 31-7-1973 falling under the territorial jurisdiction of the Income-tax Officers in Trichur and Palghat circles.
2.	Trichur Circle	Income-tax Officer, B-Ward, Trichur.	II. All cases falling under the categories mentioned in Para. I above which are assessable by the Income-tax Officer, B-Ward, Trichur, G-Ward, Trichur in respect of cases in G-Ward, Trichur and E-Ward, Trichur as on 31-7-1973 in accordance with the Notifications issued by the Commissioner of Income-tax, Kerala, Ernakulam from time to time specifying the jurisdiction of Income-tax Officers.
			2. All cases other than companies enlisted after 31-7-1973 which fall under the above categories within the Revenue Taluks of Kodungallur, Mukundapuram and Thalappilly in Trichur District.
3.	Do.	Income-tax Officer, C-Ward, Trichur	III. All cases other than those mentioned in paras (1) and (2) above which are assessable by Income-tax Officer, C-Ward, Trichur (cases relating to both C and D-Wards, Trichur) as on 31-7-1973 in accordance with the Notifications issued by the Commissioner of Income-tax, Kerala, Ernakulam, from time to time specifying the jurisdiction of the Income-tax Officers.
			2. All new cases enlisted after 31-7-1973 other than assigned to Income-tax Officers, A and B-Wards, Trichur in the Revenue Taluks of Mukundapuram, Kodungallur and Chowghat Taluks in Trichur District.
4.	Do.	Income-tax Officer, E-Ward, Trichur	IV. 1. All cases other than those mentioned in paras I and II above which are assessable by the Income-tax Officers, A-Ward, Trichur, B-Ward Trichur and E-Ward, Trichur as on 31-7-1973 in accordance with the Notifications issued by the Commissioner of Income-tax, Kerala, Ernakulam from time to time specifying the jurisdiction of the Income-tax Officers.
			2. All cases enlisted after 31-7-1973 other than assigned to Income-tax Officers, A and B-Wards, Trichur in the Revenue Taluks of Trichur and Thalappilly in Trichur District.

2. This order shall take effect from the fore-noon of the 1st day of August, 1973.

(Sd.)

N. KRISHNAN,

Inspecting Asstt. Commissioner of Income-tax,

Trichur Range, Trichur.

Government of India

ORDER UNDER SECTION 124 (2) OF THE INCOME-TAX ACT, 1961

C. R. No. 117/73-74 *30th July 1973*

Order No.2/73-74—In exercise of the powers conferred on me under Section 124 (2) of the Income-tax Act, 1961, in order No. 8/73-74 dated 12th July, 1973 of the Commissioner of income-tax, Kerala, Ernakulam, in file C. No. 1 (9)/B/GL/73-74 authorising me to issue general or special orders in writing for the distribution and allocation of work to be performed by the Income-tax Officers working in this range, I, the Inspecting Assistant Commissioner of Income-tax, Trichur Range, Trichur hereby direct the Income-tax Officers specified in Column 3 attached to the Income-tax Circle specified in Column 2 of the Schedule appended hereto to exercise the functions of an Income-tax Officer as specified in Order No. 2/73-74 dated 12-7-1973 issued under Section 124 (2) of the Income-tax Act, 1961 by the Commissioner of Income-tax, Kerala, Ernakulam, in respect of the areas, persons, classes of income, cases, or classes of cases mentioned in Column 4 of the said Schedule.

SCHEDULE

Sl. No.	Name of Circle	Designation of Income-tax Officer	Jurisdiction
(1)	(2)	(3)	(4)
1.	Palghat Circle	Income-tax Officer, A-Ward, Palghat.	I. All cases which are assessable by the Income-tax Officer, A-Ward, Palghat, as on 31-7-1973 in accordance with the notifications issued by the Commissioner of Income-tax, Kerala, Ernakulam from time to time specifying the jurisdiction of the Income-tax Officers and those assigned to the Income-tax Officer, B-Ward, Palghat, in respect of B-Ward, Palghat and C-Ward, Palghat fulfilling the following conditions. 1. All category I cases (for this purpose all cases in which the income assessed in any of the three preceding assessments is Rs. 25,000 or more should be treated as Category-I cases). 2. All assessments other than category I assessments where income from business as per return of the current year is Rs. 25,000 or more. 3. All cases irrespective of their categories which involve a loss in business of Rs. 10,000 or above, even if the total income after set off of such loss against income under other heads of income from other business is a positive figure. 4. First year's asst. in cases involving income exceeding Rs. 2000 from sources other than salary. 5. Cases which form part of a group of cases in which detailed investigations for detecting tax evasion are considered necessary for any reason. 6. Cases in which specific allegation/information has been received relating (a) tax evasion involving concealed income and (b) fresh investments in immovable properties, shares, securities, deposits, etc. over Rs. 25,000 and which on preliminary enquiries appear to be prima facie correct. 7. All cases which have been re-opened u/s. 147 for the purpose of re-asst. 8. All cases of trusts. 9. Cases in which assessees have claimed amortisation u/s. 35 D and 35 E and/or Tax Holiday concessions u/s. 80-J. 10. Cases where sale proceeds of capital assets during the accounting year exceed Rs. 50,000. 11. Cases where claims for exemption are made in Part IV of the return form and the aggregate of the balance in this part after excluding the items that are clearly entitled for exemption and the income returned is found to be in excess of Rs. 25,000. 12. All cases enlisted after 31-7-1973 which fall under the above categories within the revenue district of Palghat and the revenue Taluks of Ponnani and Perinthalmanna in Malappuram Revenue District.
2.	Income-tax Circle, Palghat.	Income-tax Officer, B-Ward, Palghat.	1. All cases except those assigned to the Income-tax Officer, A-Ward, Palghat, and those assigned specifically to any other I. T. Os. u/s. 124, u/s. 126 or u/s. 127 of the Income Tax Act, 1961, within the Revenue District of Palghat and the Revenue Taluks of Ponnani and Perinthalmanna of Malappuram District. 2. All cases enlisted after 31-7-1973 other than those assigned to Income-tax Officer, A-Ward, Palghat. 3. All other cases specifically assigned u/s. 124, u/s. 126 and u/s. 127 of the I. T. Act, 1961.

2. This order shall take effect from the forenoon of the 1st day of August, 1973.

(Sd.)

N. KRISHNAN,
Inspecting Assistant Commissioner of Income-tax,
Trichur Range, Trichur.

Government of India

CORRIGENDUM

C. R. No. 117/73-74. *25th August 1973.*

Ref: This office Order No. 1/73-74 dated 30-7-1973 under Section 124 (2) of the Income-tax Act, 1961 read with Corrigendum of even No. dated 22-8-1973 in respect of Trichur Circle.

SUBSTITUTE

The following for categories 1 and 13 (as renumbered) in column 4, Para I of the Schedule against the Income-tax Officer, A-Ward, Trichur :—

1. All Company cases, and all cases of Managing Agents and Directors holding substantial interest within the meaning of Section 2 (32) of the Income-tax Act, 1961 in respect of such Companies who are residents in Kerala.

13. All Company cases and all cases of Managing Agents and Directors holding substantial interest within the meaning of Section 2 (32) of the Income-tax Act, 1961 in respect of such companies who are residents in Kerala, enlisted after 31-7-1973 falling under the territorial jurisdiction of the Income-tax Officers in Trichur and Palghat circles.

N. KRISHNAN,
Inspecting Assistant Commissioner of Income-tax,
Trichur Range, Trichur.

Government of India

Order Under Section 124 of the Income-tax Act, 1961

No. C. R. 26/Adm/73-74. *28th August 1973.*

Notwithstanding anything contained in my orders under section 124 (2) of the Income-tax Act, 1961, dated 30th July 1973 and 31st July 1973, as modified by corrigendum No. C. R. 26/Adm/73-74 dated 7th August 1973, I, the Inspecting Assistant Commissioner of Income-tax, Ernakulam Range, Ernakulam, hereby direct that the functions of an Income-tax Officer other than those specified in column 3 of the Schedule to the Order under section 124 of the Commissioner of Income-tax, Kerala, of 12th July 1973 (Order No. 2/73-74), in respect of Trusts which are:—

(i) registered by a competent authority having jurisdiction over the areas comprised in the Income-tax Circles at Ernakulam, Mattancherry and Alleppey, such areas being specified in the Schedule to the Order under section 124 (2) of the Commissioner of Income-tax, Kerala, dated 12th July 1973 (Order No. 1/73-74), or

(ii) created by persons residing in the said areas,

shall be exercised by the Income-tax Officers, 'A' Wards of the respective Income-tax Circles.

2. This order will not apply to any Trust, jurisdiction in respect of which has been specifically assigned to an Income-tax Officer by the order of a competent authority, in force.

3. This order will be deemed to have come into force on 1st August, 1973.

T. B. SIVAMINATHAN,
Inspecting Assistant Commissioner of
Income-tax, Ernakulam Range.

Government of India.

Order Under Section 8 of the Wealth-tax Act, 1957

No. C R. 26/Adm/73-74. *24th August 1973.*

Whereas the Commissioner of Wealth-tax, Kerala, by his order under section 8 of the Wealth-tax Act, 1957, dated 12-7-1973 (Order No. 3/73-74) has directed that the Income-tax Officers of Income-tax Circles mentioned in column 1 of the Schedule to the said Order shall function as Wealth-tax Officers of the said Circles, the functions to be performed by them in such capacity being defined in columns 2 and 3 of the said Schedule, and whereas by his Order under section 11-B of the Wealth-tax Act, 1957, dated 3-8-1973 (Order No. 10/73-74) the Commissioner of Wealth-tax has directed the Inspecting Assistant Commissioners of Wealth-tax at Calicut, Trichur, Ernakulam and Trivandrum to issue general or special orders in writing, for the distribution and allocation of the work to be performed by the Wealth-tax Officers working in their respective Ranges, I, the Inspecting Assistant Commissioner of Wealth-tax, Ernakulam Range, direct by this general order of allocation of functions and jurisdiction, that the Wealth-tax Officers mentioned in column 1 of the Schedule below shall perform the functions specified in column 2 thereof, in respect of the classes of assessees specified in column 3 thereof.

SCHEDULE

Designation of Wealth-tax Officer	Functions	Jurisdiction
(1)	(2)	(3)
1. Wealth-tax Officer, A-Ward, Ernakulam.	All functions of a Wealth-tax Officer other than those referred to in column 3 of the Schedule to the Order under section 8 of the Wealth-tax Act, 1957, dated 12-7-1973 of the Commissioner of Wealth-tax, Kerala, (Order No. 3/73-74).	All persons in respect of whom the Income-tax Officer, A-Ward, Ernakulam, has jurisdiction for income-tax purposes under my orders under section 124 (2) of the Income-tax Act, 1961, of 30-7-1973, or any other orders of a competent authority in force.
2. Wealth-tax Officer, B-Ward, Ernakulam.	do.	(i) All persons in respect of whom the Income-tax Officer, B-Ward, Ernakulam, has jurisdiction for Income-tax purposes under my orders under section 124 (2) of the Income-tax Act, 1961, of 30-7-1973, as modified by corrigendum No. C. R. 26/Adm/73-74 dated 7-8-1973 issued by me, or any other orders of a competent authority in force, and (ii) all cases of persons residing within the area comprised in the Income-tax Circle, Ernakulam (other than persons in respect of whom the jurisdiction vests with any other Wealth-tax Officer by virtue of this order or any other order of a competent authority in force), but who have no liability under the Income-tax Act.
3. Wealth-tax Officer, C-Ward, Ernakulam.	All functions of a Wealth-tax Officer referred to in column 3 of the Schedule to the Order under section 8 of the Wealth-tax Act, 1957, dated 12-7-1973 of the Commissioner of Wealth-tax, Kerala, (Order No. 3/73-74).	All persons in respect of whom the Wealth-tax Officers, A and B Wards, Ernakulam, have jurisdiction as above.
4. Wealth-tax Officer, A-Ward, Companies Circle, Ernakulam.	All functions of a Wealth-tax Officer referred to in columns 2 and 3 of the Schedule to the Order under section 8 of the Wealth-tax Act, 1957, dated 12-7-1973 of the Commissioner of Wealth-tax, Kerala (Order No. 3/73-74).	(i) All persons in respect of whom the Income-tax Officer, A-Ward, Companies Circle, Ernakulam, has jurisdiction for income-tax purposes under my orders under section 124 (2) of the Income-tax Act, 1961, of 30-7-1973, or any other orders of a competent authority in force, and (ii) all Directors with substantial interest within the meaning of section 2 (22) (e) of the Income-tax Act, 1961, of companies over which the Income-tax Officer, 'A' Ward, Companies Circle, Ernakulam, has jurisdiction for income-tax purposes as per my Orders under section 124 (2) of the Income-tax Act, 1961, of 30-7-1973 notwithstanding that such Directors have no liability under the Income-tax Act.

(1)	(2)	(3)
5. Wealth-tax Officer, B-Ward Companies Circle, Ernakulam.	All functions of a Wealth-tax Officer referred to in columns 2 and 3 of the Schedule to the Order under section 8 of the Wealth-tax Act, 1957, dated 12-7-1973 of the Commissioner of Wealth-tax Kerala (Order No. 3/73-74).	(i) All persons in respect of whom the Income-tax Officer, B-Ward, Companies Circle, Ernakulam, has jurisdiction for income-tax purposes under my orders under section 124 (2) of the Income-tax Act, 1961, of 30-7-1973, or any other orders of a competent authority in force. (ii) all Directors with substantial interest within the meaning of section 2 (32) (c) of the Income-tax Act, 1961, of companies over which the Income-tax Officer, B-Ward, Companies Circle, Ernakulam, has jurisdiction, for income-tax purposes, as per my orders under section 124 (2) of the Income-tax Act, 1961, of 30-7-1973 notwithstanding that such Directors have no liability under the Income-tax Act, and (iii) Companies, if any, in respect of which no proceedings under the Income-tax Act, have been initiated or are necessary, but in respect of which any proceedings under the Wealth-tax Act, 1957, are necessary.
6. Wealth-tax Officer, A-Ward, Salary Circle, Ernakulam.	do.	All persons in respect of whom the Income-tax Officer, A-Ward Salary Circle, Ernakulam, has jurisdiction, for income-tax purposes, under my orders under section 124 (2) of the Income-tax Act, 1961, of 31-7-1973, or any other orders of a competent authority in force.
7. Wealth-tax Officer, B-Ward Salary Circle, Ernakulam.	do.	All persons in respect of whom the Income-tax Officer, B-Ward, Salary Circle, Ernakulam, has jurisdiction for income-tax purposes under my orders under section 124 (2) of the Income-tax Act, 1961, of 31-7-1973 or any other orders of a competent authority in force.
8. Wealth-tax Officer, A-Ward, Mattancherry.	All functions of a Wealth-tax Officer other than those referred to in columns 3 of the Schedule to the Order under section 8 of the Wealth-tax Act, 1957, dated 12-7-1973 of the Commissioner of Wealth-tax (Order No. 3/73-74).	All persons in respect of whom the Income-tax Officer, A-Ward, Mattancherry, has jurisdiction for income-tax purposes under my orders under section 124 (2) of the Income-tax Act, 1961, of 31-7-1973, or any other orders of a competent authority in force.
9. Wealth-tax Officer, B-Ward, Mattancherry.	do.	(i) All persons in respect of whom the Income-tax Officer, B-Ward, Mattancherry, has jurisdiction for income-tax purposes under my orders under section 124 (2) of the Income-tax Act 1961, of 31-7-1973, or any other orders of a competent authority in force, and

(1)	(2)	(3)
		(ii) all cases of persons residing within the area comprised in the Income-tax Circle, Mattancherry, (other than persons in respect of whom the jurisdiction vests with any other Wealth-tax Officer by virtue of this order or any other order of a competent authority in force), but who have no liability under the Income-tax Act.
10. Wealth-tax Officer, Collection, Mattancherry.	All functions of a Wealth-tax Officer referred to in column 3 of the Schedule to the Order under section 8 of the Wealth-tax Act, 1957, dated 12-7-1973 of the Commissioner of Wealth-tax (Order No. 3/73-74).	All persons in respect of whom the Wealth-tax Officers, 'A' and 'B' Wards, Mattancherry have jurisdiction as above.
11. Wealth-tax Officer, A-Ward, Alleppey.	All functions of a Wealth-tax Officer other than those referred to in column 3 of the Schedule to the Order under section 8 of the Wealth-tax Act, 1957, dated 12-7-1973 of the Commissioner of Wealth-tax (Order No. 3/73-74).	All persons in respect of whom the Income-tax Officers, A-Ward Alleppey, has jurisdiction for income-tax purposes under my orders under section 124 (2) of the Income-tax Act, 1961, of 31-7-1973, or any other orders of a competent authority in force.
12 Wealth-tax Officer, B-Ward, Alleppey.	All functions of a Wealth-tax Officer other than those referred to in columns 3 of the Schedule to the Order under section 8 of the Wealth-tax Act, 1957, dated 12-7-1973 of the Commissioner of Wealth-tax, Kerala, (Order No. 3/73-74.)	(i) All persons in respect of whom the Income-tax Officer, B-Ward Alleppey, has jurisdiction, for income-tax purposes, under my orders under section 124 (2) of the Income-tax Act, 1961, of 31-7-1973, as modified by corrigendum No. C. R. 26/Adm./73-74 dated 7-8-1973 issued by me, or any other orders of a competent authority in force, and (ii) all cases of persons residing within the area comprised in the Income-tax Circle, Alleppey, but who have no liability under the Income-tax Act.
13. Wealth-tax Officer, C-Ward, Alleppey.	All functions of a Wealth-tax Officer, referred to in column 3 of the Schedule to the Order under section 8 of the Wealth-tax Act, 1957, dated 12-7-1973 of the Commissioner of Wealth-tax, Kerala (Order No. 3/73-74.)	All persons in respect of whom the Wealth-tax Officers, 'A' and 'B' Wards, Alleppey, have jurisdiction, as above.

2. No order of allocation of jurisdiction and functions for wealth-tax purposes is necessary in respect of the Special Circle, Ernakulam, within the Range of the Inspecting Assistant Commissioner of Wealth-tax, Ernakulam, since there are no Wealth-tax Officers with concurrent jurisdiction in this Circle. The jurisdiction and functions of the Wealth-tax Officer, Special Circle, Ernakulam, are as specified in the Order under section 8 of the Wealth-tax Act, 1957, dated 12-7-1973 (Order No. 3/73-74), of the Commissioner of Income-tax, Kerala.

3 This order is deemed to come into force on 1st August, 1973.

T. B. SWAMINATHAN,
Inspecting Assistant Commissioner of Wealth-tax, Ernakulam Range

Government of India

Order Under Section 7 of the Gift-tax Act, 1958

No. G. R. 26/Adm/73-74.

Dated, 24th August, 1973

Whereas the Commissioner of Gift-tax, Kerala, by his order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973 (Order No. 4/73-74) has directed that the Income-tax Officers of the Income-tax Circles mentioned in column 1 of the schedule to the said Order shall function as Gift-tax Officers of the said Circles, the functions to be performed by them in such capacity being defined in columns 2 and 3 of the said Schedule, and whereas by his Order under section 11-AA of the Gift-tax Act, 1958, dated 3-8-1973 (Order No. 11/73-74) the Commissioner of Gift-tax has directed the Inspecting Assistant Commissioners of Gift-tax at Calicut, Trichur, Ernakulam and Trivandrum to issue general or special orders in writing, for the distribution and allocation of the work to be performed by the Gift-tax Officers working in their respective Ranges. I, the Inspecting Assistant Commissioner of Gift-tax, Ernakulam Range, direct by this general order of allocation of functions and jurisdiction, that the Gift-tax Officers mentioned in column 1 of the Schedule below shall perform the functions specified in column 2 thereof, in respect of the classes of assessees specified in column 3 thereof.

SCHEDULE

Designation of Gift-tax Officer	*Functions*	*Jurisdiction*
(1)	(2)	(3)
1. Gift-tax Officer, A-Ward, Ernakulam.	All functions of a Gift-tax Officer other than those referred to in column 3 of the Schedule to the Order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973, of the Commissioner of Gift-tax, Kerala, (Order No. 4/73-74).	All persons in respect of whom the Income-tax Officer, A-Ward, Ernakulam, has jurisdiction for income-tax purposes, under my orders under section 124 (2) of the Income-tax Act, 1961, of 30-7-1973, or any other orders of a competent authority in force.
2. Gift-tax Officer, B-Ward Ernakulam.	do.	(i) All persons in respect of whom the Income-tax Officer, B-Ward, Ernakulam, has jurisdiction for income-tax purposes, under my orders under section 124 (2) of the Income-tax Act, 1961, of 30-7-1973, as modified by corrigendum No. C. R. 26/Adm/73-74 dated 7-8-1973 issued by me, or any other orders of a competent authority in force, and (ii) All cases of persons residing within the area comprised in the Income-tax Circle, Ernakulam, (other than persons in respect of whom the jurisdiction vests with any other Gift-tax Officer by virtue of this order or any other order of a competent authority in force, but who have no liability under the Income-tax Act.
3. Gift-tax Officer, C-Ward, Ernakulam.	All functions of a Gift-tax Officer referred to in column 3 of the Schedule to the Order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973 of the Commissioner of Gift-tax, Kerala (Order No. 4/73-74).	All persons in respect of whom the Gift-tax Officers, 'A' and 'B' Wards, Ernakulam have jurisdiction as above.
4. Gift-tax Officer, A-Ward, Companies Circle, Ernakulam.	All functions of a Gift-tax Officer referred to in columns 2 and 3 of the Schedule to the Order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973 (Order No. 4/73-74).	(i) All persons in respect of whom the Income-tax Officer, A-Ward, Companies Circle, Ernakulam, has jurisdiction, for income-tax purposes, under my orders under section 124 (2) of the Income-tax Act, 1961, of 30-7-1973 or any other orders of a competent authority in force, and

(1)	(2)	(3)
		(ii) all Directors with substantial interest within the meaning of section 2 (22) (e) of the Income-tax Act, 1961, of companies over which the Income-tax Officer, A-Ward, Companies Circle, Ernakulam, has jurisdiction for income-tax purposes as per my orders under section 124 (2) of the Income-tax Act, 1961, dated 30-7-1973, notwithstanding that such Directors have no liability under the Income-tax Act.
5. Gift-tax Officer, B-Ward, Companies Circle, Ernakulam.	All functions of a Gift-tax officer referred to in columns 2 and 3 of the schedule to the order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973 (Order No. 4/73-74).	(i) all persons in respect of whom the Income-tax Officer, B-Ward, Companies Circle, Ernakulam, has jurisdiction for Income-tax purposes, under my orders under section 124 (2) of the Income-tax Act, 1961, of 30-7-1973, or any other orders of a competent authority in force. (ii) all Directors with substantial interest within the meaning of section 2 (22) (e) of the Income-tax Act, 1961, of companies over which the Income-tax Officer, B-Ward, Companies Circle, Ernakulam has jurisdiction, for Income-tax purposes, as per my orders under section 124 (2) of the Income-tax Act, 1961, dated 30-7-1973, notwithstanding that such Directors have no liability under the Income-tax Act, and (iii) Companies, if any, in respect of which no proceedings under the Income-tax Act, have been initiated or are necessary, but in respect of which any proceedings under the Gift-tax Act, 1958, are necessary.
6. Gift-tax Officer, A-Ward, Salary Circle, Ernakulam.	All functions of a Gift-tax Officer, referred to in columns 2 and 3 of the Schedule to the Order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973 of the Commissioner of Gift-tax, Kerala (Order No. 4/73-74).	All persons in respect of whom the Income-tax Officer, A-Ward, Salary Circle, Ernakulam, has jurisdiction, for Income-tax purposes, under my orders under section 124 (2) of the Income-tax Act, 1961, of 31-7-1973, or any other orders of a competent authority in force.
7. Gift-tax Officer, B-Ward, Salary Circle, Ernakulam.	do.	All persons in respect of whom the Income-tax Officer, B-Ward Salary Circle, Ernakulam, has jurisdiction for Income-tax purposes, under my orders under section 124 (2) of the Income-tax Act, 1961, of 31-7-1973 or any other orders of a competent authority in force.
8. Gift-tax Officer, A-Ward, Mattancherry.	All functions of a Gift-tax Officer other than those referred to in column 3 of the Schedule to the order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973, of the Commissioner of Gift-tax, Kerala (Order No. 4/73-74).	All persons in respect of whom the Income-tax Officer, A-Ward, Mattancherry, has jurisdiction, for Income-tax purposes, under my orders under section 124 (2) of the Income-tax Act, 1961, of 31-7-1973, or any other orders of a competent authority in force.

(1)	(2)	(3)
9. Gift-tax Officer, B-Ward, Mattancherry.	All functions of a Gift-tax Officer other than those referred to in column 3 of the Schedule to the Order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973 of the Commissioner of Gift-tax, Kerala (Order No. 4/73-74).	(i) All persons in respect of whom the Income-tax Officer, B-Ward, Mattancherry, has jurisdiction for income-tax purposes, under my orders under section 124 (2) of the Income-tax Act, 1961, of 31-7-1973, or any other orders of a competent authority in force, and (ii) all cases of persons residing within the area comprised in the Income-tax Circle, Mattancherry (other than persons in respect of whom the jurisdiction vests with any other Gift-tax Officer by virtue of this order or any other order of a competent authority in force), but who have no liability under the Income-tax Act.
10. Gift-tax Officer, Collection, Mattancherry.	All functions of a Gift-tax Officer referred to in column 3 of the Schedule to the Order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973, of the Commissioner of Gift-tax, Kerala (Order No. 4/73-74).	All persons in respect of whom the Gift-tax Officers, 'A' and 'B' Wards, Mattancherry, have jurisdiction, as above.
11. Gift-tax Officer, A-Ward, Alleppey.	All functions of a Gift-tax Officer, other than those referred to in column 3 of the Schedule to the Order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973 of the Commissioner of Gift-tax, Kerala, (Order No. 4/73-74).	All persons in respect of whom the Income-tax Officer, A-Ward, Alleppey, has jurisdiction for income-tax purposes under my orders under section 124 (2) of the Income-tax Act, 1961, of 31-7-1973, or any other orders of a competent authority in force.
12. Gift-tax Officer, B-Ward, Alleppey.	do.	(i) All persons in respect of whom the Income-tax Officer, B-Ward, Alleppey, has jurisdiction for income-tax purposes, under my orders under section 124 (2) of the Income-tax Act, 1961, of 31-7-1973, as modified by corrigendum No. C R. 26/Adm/73-74 dated 7-8-1973 issued by me, or any other orders of a competent authority in force, and (ii) all cases of persons residing within the area comprised in the Income-tax Circle, Alleppey, but who have no liability under the Income-tax Act.
13. Gift-tax Officer, C-Ward, Alleppey.	All functions of a Gift-tax Officer referred to in column 3 of the Schedule to the Order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973 of the Commissioner of Gift-tax, Kerala (Order No. 4/73-74).	All persons in respect of whom the Gift-tax Officers, 'A' and 'B' Wards, Alleppey, have jurisdiction as above.

2. No order of allocation of jurisdiction and functions for gift-tax purposes is necessary in respect of the Special Circle, Ernakulam, within the Range of the Inspecting Assistant Commissioner of Gift-tax, Ernakulam, since there are no Gift-tax Officers with concurrent jurisdiction in this Circle. The jurisdiction and functions of the Gift-tax Officer, Special Circle, Ernakulam, are as specified in the Order under section 7 of the Gift-tax Act, 1958, dated 12-7-1973 of the Commissioner of Gift-tax, Kerala, (Order No. 4-73-74).

3. This order is deemed to have come into force on 1st August, 1973.

(Sd.)
T. B. SWAMINATHAN,
Inspecting Assistant Commissioner of Gift-tax, Ernakulam Range.

ORDERS UNDER SECTION 7 OF THE GIFT-TAX ACT, 1958

C. No. 1 (9) (B) GL/73-74. *12th July, 1973.*

(1)

Order No. 4/73-74.—In supersession of all the previous orders issued in this behalf, I, the Commissioner of Gift-tax, Kerala, hereby direct that with effect from the fore-noon of the 1st day of August, 1973, the Income-tax Officers mentioned below shall perform the functions mentioned in column 2 or 3 (or both) of the Schedule given below, in respect of the areas, persons, classes of persons, income, classes of income, cases or classes of cases mentioned in this office Notification C. No. 1 (9) (B) GL/73-74 (Order No. 1/73-74) dated 12-7-1973, relating to the respective circles.

SCHEDULE

Designation of the Income-tax Officer	All functions of a Gift-tax Officer other than those mentioned in Col. 3 of the Schedule	All functions of a Gift-tax Officer under Chapter VII of the Gift-tax Act, 1958 including issue of Notice of Demand under section 31 of the Act in respect of tax, interest, penalty, fine or any other sum payable in consequence of any order passed under any provisions of the other Chapters of the Gift-tax Act, 1958.
(1)	(2)	(3)
	Income-tax Circle, Cannanore	
Income-tax Officer, A-Ward, Cannanore	Functions mentioned in Column No. 2 above	..
Income-tax Officer, B-Ward, Cannanore	do.	..
Income-tax Officer, C-Ward, Cannanore	do.	..
Income-tax Officer, Collection, Income-tax Circle, Cannanore	..	Functions mentioned in Column No. 3 above
	Income-tax Circle, Palghat	
Income-tax Officer, A-Ward, Palghat	Functions mentioned in Column No. 2 above	..
Income-tax Officer, B-Ward, Palghat	do.	..
Income-tax Officer, C-Ward, Palghat	..	Functions mentioned in Column No. 3 above
	Income-tax Circle, Trichur	
Income-tax Officer, A-Ward, Trichur	Functions mentioned in column No. 2 above	..
Income-tax Officer, B-Ward, Trichur	do.	..
Income-tax Officer, C-Ward, Trichur	do.	..
Income-tax Officer, D-Ward, Trichur	..	Functions mentioned in Column No. 3 above
Income-tax Officer, E-Ward, Trichur	Functions mentioned in Column No. 2 above	..
	Income-tax Circle, Alwaye	
Income-tax Officer, A-Ward, Alwaye	Functions mentioned in Column No. 2 above	Functions mentioned in Column No. 3 above
Income-tax Officer, B-Ward, Alwaye	do.	do.
Income-tax Officer, C-Ward, Alwaye	do.	do.
	Income-tax Circle, Ernakulam	
Income-tax Officer, A-Ward, Ernakulam	Functions mentioned in Column No. 2 above	..
Income-tax Officer, B-Ward, Ernakulam	do.	..
Income-tax Officer, C-Ward, Ernakulam	..	Functions mentioned in Column No. 3 above

(1)	(2)	(3)
	Companies Circle, Ernakulam	
Income-tax Officer, A-Ward, Companies Circle, Ernakulam	Functions mentioned in Column No. 2 above	Functions mentioned in Column No. 3 above
Income-tax Officer, B-Ward, Companies Circle, Ernakulam	do.	do.
	Central Circle, Ernakulam	
Income-tax Officer, Central Circle, Ernakulam	Functions mentioned in Column No. 2 above	Functions mentioned in Column No. 3 above
	Special Circle, Ernakulam	
Income-tax Officer, Special Circle, Ernakulam	Functions mentioned in Column No. 2 above	Functions mentioned in Column No. 3 above
	Salary Circle, Ernakulam	
Income-tax Officer, A-Ward, Salary Circle, Ernakulam	Functions mentioned in Column No. 2 above	Functions mentioned in Column No. 3 above
Income-tax Officer, B-Ward, Salary Circle, Ernakulam	do.	do.
	Income-tax Circle, Mattancherry	
Income-tax Officer, A-Ward, Mattancherry	Functions mentioned in Column No. 2 above	..
Income-tax Officer, B-Ward, Mattancherry	do.	..
Income-tax Officer, Collection, Income-tax Circle, Mattancherry	..	Functions mentioned in Column No. 3 above
	Income-tax Circle, Kottayam	
Income-tax Officer, A-Ward, Kottayam	Functions mentioned in Column No. 2 above	..
Income-tax Officer, B-Ward, Kottayam	do.	..
Income-tax Officer, C-Ward, Kottayam	..	Functions mentioned in Column No. 3 above
Income-tax Officer, D-Ward, Kottayam	Functions mentioned in Column No. 2 above	..
Income-tax Officer, E-Ward, Kottayam	do.	..
	Income-tax Circle, Alleppey	
Income-tax Officer, A-Ward, Alleppey	Functions mentioned in Column No. 2 above	..
Income-tax Officer, B-Ward, Alleppey	do.	..
Income-tax Officer, C-Ward, Alleppey	..	Functions mentioned in Column No. 3 above
	Income-tax Circle, Tiruvalla	
Income-tax Officer, A-Ward, Tiruvalla	Functions mentioned in Column No. 2 above	Functions mentioned in Column No. 3 above
Income-tax Officer, B-Ward, Tiruvalla	do.	do.
	Income-tax Circle, Quilon	
Income-tax Officer, A-Ward, Quilon	Functions mentioned in Column No. 2 above	..
Income-tax Officer, B-Ward, Quilon	do.	..
Income-tax Officer, C-Ward, Quilon	..	Functions mentioned in Column No. 3 above
	Income-tax Circle, Trivandrum	
Income-tax Officer, A-Ward, Trivandrum	Functions mentioned in Column No. 2 above	..
Income-tax Officer, B-Ward, Trivandrum	do.	..
Income-tax Officer, C-Ward, Trivandrum	do.	..
Income-tax Officer, Collection, Income-tax Circle, Trivandrum	..	Functions mentioned in Column No. 3 above

(1)	(2)	(3)
	Salary Circle, Trivandrum.	
Income-tax Officer, A-Ward, Salary Circle, Trivandrum	Functions mentioned in Column No. 2 above	Functions mentioned in Column No. 3 above
Income-tax Officer, B-Ward, Salary Circle, Trivandrum,	do.	do.

(2)

Order No. 7/73-74.

In supersession of the previous orders issued in this behalf, I, the Commissioner of Gift-tax, Kerala, hereby direct that with effect from the fore-noon of the 1st day of August, 1973, the Income-tax Officers mentioned below shall perform the functions mentioned in column 2, 3 or 4 of the Schedule given below, in respect of the areas, persons, classes of persons, income, classes of income, cases or classes of cases mentioned in this Office Notification C. No. 1 (9) (B) GL/73-74 (order No. 1/73-74) dated 12-7-1973 relating to Calicut Circle.

SCHEDULE

Designation of the Income-tax Officer	Functions to be performed	Functions to be performed	Functions to be performed
(1)	(2)	(3)	(4)
		Income-tax Circle, Calicut.	
i. Income-tax Officer, Administration	General Administration	..	..
ii. Income-tax Officer, Assessment (Companies)	..	All functions of a Gift-tax Officer other than those allotted to the Income-tax Officers, Collection and Collection (Additional) and including the function of issue of notice of demand u/s. 31 of the Gift-tax Act, 1958 in respect of taxes, etc. as per the orders passed by him.	..
iii. Income-tax Officer, Assessment-I	..	do.	..
iv. Income-tax Officer, Assessment-II	..	do.	..
v. Income-tax Officer, Assessment-III	..	do.	..
vi. Income-tax Officer, Assessment-IV	..	All functions of a Gift-tax Officer other than those allotted to the Income-tax Officers, Collection and Collection (Additional) and including the function of issue of Notice of Demand u/s. 31 of the Gift-tax Act, 1958 in respect of taxes, etc. as per the orders passed by him.	..
vii. Income-tax Officer, Assessment-V	..	do.	..
viii. Income-tax Officer, Assessment-VI	..	do.	..
ix. Income-tax Officer, Collection	..	..	All functions of a Gift-tax Officer under Chapter VII of the Gift-tax Act, 1958.
x. Income-tax Officer, Collection (Addl.)	..	..	do.

S. T. TIRUMALACHARI,
Commissioner of Gift-tax,
Kerala, Cochin-16.

Government of India

Order under Section 124(2) of the Income-tax Act, 1961

C. R. 26/Adm/73-74.

30th July, 1973.

Whereas the Commissioner of Income-tax, Kerala, Ernakulam, in exercise of the powers conferred on him under section 124(2) of the Income-tax Act, 1961, (Act 43 of 1961) has, by notification C. No. 1 (9) (B) GL/73-74 dated 12-7-1973, authorised the Inspecting Assistant Commissioner of Income-tax, Ernakulam Range, Ernakulam, Cochin-16, to specify by general or special order in writing the functions to be performed by the Income-tax Officers attached to the Companies Circle, Ernakulam in relation to the area or persons or classes of persons or incomes or classes of incomes or cases or classes of cases assigned to their jurisdiction, I, the Inspecting Assistant Commissioner of Income-tax, Ernakulam Range, in exercise of the powers conferred on me by the said notification hereby direct that the Income-tax Officers attached to the Companies Circle, Ernakulam, mentioned in column 1 of the schedule appended hereto shall perform in respect of the area or persons or classes of persons or incomes or classes of incomes, or cases or classes of cases, specified in column 2 of the said schedule, all the functions of an Income-tax Officer, as specified in columns 2 and 3 of the notification C. No. 1(9) (B)GL/73-74 dated 12-7-1973 of the Commissioner of Income-tax, Kerala, Ernakulam.

SCHEDULE

Income-tax Officer with designation	*Area of Jurisdiction*
(1)	(2)
1. Income-tax Officer, A-Ward, Companies Circle, Ernakulam	(1) All cases of companies within the territorial jurisdiction of the Income-tax Circles, Alleppey, Alwaye, Ernakulam, Mattancherry, Kottayam and Tiruvalla, in which (a) as per the latest completed assessment the loss or total income determined exceeds Rs. 50,000. or (b) though the income or loss as per latest completed assessment does not exceed Rs. 50,000, a return of income showing income or loss exceeding this limit has been furnished by the assessee for any assessment year and the assessment for this year is pending, or (c) where no assessment has been completed, the income or loss shown in the return of income, if any, for any assessment year furnished by the assessee exceeds Rs. 50,000. (2) All managing agents and directors holding substantial interest within the meaning of section 2(22) (e) of the Income-tax Act, 1961, of the companies falling within the areas mentioned above, who are resident in Kerala. (3) All other cases specifically assigned under section 124, section 126 and section 127 of the Income-tax Act, 1961.
2. Income-tax Officer, B-Ward, Companies Circle, Ernakulam	(1) All cases of companies within the territorial jurisdiction of the Income-tax Officers, Alleppey, Alwaye, Ernakulam, Mattancherry, Kottayam and Tiruvalla, which are not under the jurisdiction of the Income-tax Officer, A-Ward, Companies Circle, Ernakulam. (2) All managing agents and directors holding substantial interest within the meaning of section 2(22) (e) of the Income-tax Act, 1961, of the companies falling within the area mentioned above (other than the companies under the jurisdiction of the Income-tax Officer, A-Ward, Companies Circle, Ernakulam), who are resident in Kerala. (3) All other cases specifically assigned under section 124, section 126 and section 127 of the Income-tax Act, 1961.

2. This notification shall take effect from the forenoon of the 1st day of August, 1973.

(Sd.)
T. B. SWAMINATHAN,
Inspecting Assistant Commissioner,
of Income-tax, Ernakulam Range.

Government of India

Order under section 11-B of the Wealth-tax Act, 1957

C. No. 1(9) (B)/GL/73-74. *3rd August,* 1973.

Order No. 10/73-74.—In exercise of the powers conferred on me under section 11-B of the Wealth-tax Act, 1957, I, the Commissioner of Wealth-tax, Kerala, hereby authorise the Inspecting Assistant Commissioners of Wealth-tax at Calicut, Trichur, Ernakulam and Trivandrum to issue general or special orders in writing for the distribution and allocation of work to be performed by the Wealth-tax Officers working in their respective Ranges.

(Sd.)
S. T. TIRUMALACHARI,
Commissioner of Wealth-tax,
Kerala, Cochin-16.

Government of India

Order under section 11-*AA of the Gift-tax Act,* 1958

C. No. 1(9) (B)/GL/73-74. *3rd August,* 1973.

Order No. 11/73-74.—In exercise of the powers conferred on me under section 11-AA of the Gift-tax Act, 1958, I, the Commissioner of Gift-tax Kerala, hereby authorise the Inspecting Assistant Commissioners of Gift-tax at Calicut, Trichur, Ernakulam and Trivandrum to issue general or special orders in writing for the distribution and allocation of work to be performed by the Gift-tax Officers working in their respective Ranges.

(Sd.)
S. T. TIRUMALACHARI,
Commissioner of Gift-tax,
Kerala, Cochin-16.

Government of India

Order under Section 124 (2) *of the Income-tax Act,* 1961

C. R. No. 117/73-74. *30th July,* 1973.

Order No. 3/73-74.—In exercise of the powers conferred on me under section 124 (2) of the Income-tax Act, 1961 in order No. 8/73-74 dated 12th July, 1973 of the Commissioner of Income-tax, Kerala, Ernakulam, in file C. No. 1(9)/B/GL/73-74 authorising me to issue general or special orders in writing for the distribution and allocation of work to be performed by the Income-tax Officers working in this Range; I, the Inspecting Assistant Commissioner of Income-tax, Trichur Range, Trichur, hereby direct the Income-tax Officers specified in column 3 attached to the Income-tax Circle specified in column 2 of the schedule appended hereto to exercise the functions of an Income-tax Officer as specified in order No. 2/73-74 dated 12-7-1973 issued under section 124 (2) of the Income-tax Act, 1961 by the Commissioner of Income-tax, Kerala, Ernakulam, in respect of the areas, persons classes of income, cases or classes of cases mentioned in column 4 of the said schedule.

SCHEDULE

Sl. No.	*Name of Circle*	*Designation of the Income-tax Officer*	*Jurisdiction*
(1)	(2)	(3)	(4)
1.	Alwaye Circle	Income-tax Officer, A-Ward, Alwaye	All cases which are assessable by the I. T. O. A-Ward, Alwaye, as on 31-7-1973 in accordance with the notifications issued by the Commissioner of Income-tax, Kerala, Ernakulam, from time to time, specifying the jurisdiction of the I. T. Os. including those assigned to the I. T. O. C-Ward, Alwaye, in respect of B-Ward, Alwaye and C-Ward Alwaye, fulfilling the following conditions:— 1. All Category I cases (for this purpose all cases in which the income assessed in any of the three preceding assessments is Rs. 25,000 or more should be treated as Category I cases).

(1)	(2)	(3)	(4)
			2. All assessments other than Category I assessments where income from business as per return the current year is Rs. 25,000 or more.
			3. All cases irrespective of their categories which involve a loss in business of Rs. 10,000 or above, even if the total income after setoff of such loss against income under other heads of income from other business is a positive figure.
			4. First year's assessment in cases involving income exceeding Rs. 2,000 from sources other than salary.
			5 Cases which form part of a group of cases in which detailed investigations for detecting tax evasion are considered necessary for any reason.
			6. Cases in which specific allegation/information has been received relating (a) tax evasion involving concealed income and (b) fresh investments in immovable properties, shares, securities, deposits, etc. over Rs. 25,000 and which on preliminary enquiries appear to be prima facie correct.
			7. All cases which have been re-opened u/s. 147 for the purpose of re-assessment.
			8. All cases of trusts.
			9. Cases in which assessees have claimed amortisation u/s. 35D and 35E and/or Tax Holiday concessions u/s. 80J.
			10. Cases where sale proceeds of capital assets during the accounting year exceed Rs. 50,000.
			11. Cases where claims for exemption are made in Part IV of the return form and the aggregate of the balance in this part after excluding the items that are clearly entitled for exemption and the income returned is found to be in excess of Rs. 25,000.
			12. All cases enlisted after 31-7-1973 which fall under the above categories within the Revenue Taluks of Alwaye, Kunnathunad, Moovattupuzha, Kothamangalam and North Parur in Ernakulam District, Thodupuzha and Devikulam in Idikki District and Vaikom in Kottayam District.
			13. All other new cases enlisted after 31-7-1973 within the Revenue Taluks of Alwaye and North Parur.
2.	Alwaye Circle	Income-tax Officer, B-Ward, Alwaye	1. All persons except those assigned to the I. T. O. A-Ward, Alwaye, and those assigned specifically to any other I. T. Os. u/s. 124, u/s. 126 or u/s. 127 of the I. T. Act, 1961, within the Revenue Taluks of Kothamangalam, Muvattupuzha and Thodupuzha in Ernakulam District.
			2. All cases enlisted after 31-7-1973 other than those assigned to the I. T. O. A-Ward, Alwaye within the Revenue Taluks of Muvattupuzha, Thodupuzha and Kothamangalam.
			3. All other cases specifically assigned u/s. 124, u/s. 126 and u/s. 127 of the Income-tax Act, 1961.

(1)	(2)	(3)	(4)
3.	Alwaye Circle	Income-tax Officer, C-Ward, Alwaye	1. All persons except those assigned to the I. T. O. A-Ward, Alwaye and those assigned specifically to any other Income-tax Officers u/s. 124, u/s. 126 or u/s. 127 of the Income-tax Act, 1961, within the Revenue Taluks of Devikulam and Vaikom in Kottayam District, and Kunnathunad in Ernakulam District.
			2. All cases of employees of Messrs F. A. C. T. Ltd., Udyogamandal, Messrs T. C. C. Ltd., Alwaye, the Travancore Rayons Ltd., Rayonpuram, Perumbavoor (excluding Central and State Government employees under the audit control of the A. G. Kerala, and those assigned to other I. T. Os. under section 127(1) of the I. T. Act, 1961) whose salaries are subject to deduction of tax at source under section 192 of the Income-tax Act, 1961.
			3. All cases enlisted after 31-7-1973, other than those assigned to the I. T. O. A-Ward, Alwaye, within the Revenue Taluks of Devikulam and Vaikom in Kottayam District and Kunnathunad in Ernakulam District.

2. This order shall take effect from the fore-noon of the 1st day of August, 1973.

(Sd.)

N. KRISHNAN,
Inspecting Assistant Commissioner of Income-tax,
Trichur Range.

Trichur.